



New York Stock Exchange
11 Wall Street
New York, NY 10005

May 12, 2021

Chief, Information Technology
Securities and Exchange Commission
Division of Corporate Finance
100 F Street, NE MS 3040
Washington, DC 20549

To whom it may concern:

The New York Stock Exchange certifies its approval for listing and registration of the 5.250% Series A Perpetual Preferred Stock (Liquidation Preference \$25.00 per share) of Aberdeen Income Credit Strategies Fund under the Exchange Act of 1934.

Sincerely,

A handwritten signature in black ink, appearing to read "Barry Sanyal", written over a light blue rectangular background.